

## Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/03/31	2023/12/31	2023/03/31
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	4,628,078	4,726,354	5,580,596
Current financial assets at fair value through profit or loss	210,732	216,288	142,211
Current contract assets	14,683	15,861	9,802
Notes receivable, net	293,166	297,589	301,329
Accounts receivable, net	1,106,001	1,372,695	1,835,705
Accounts receivable due from related parties, net	1,477	1,507	0
Other receivables	93,398	100,340	97,967
Other receivables due from related parties	804	0	35,877
Current tax assets	611	549	334
Current inventories	2,734,573	2,073,662	1,618,207
Prepayments	2,483,186	2,454,739	2,334,461
Other current assets	4,566,458	4,847,527	4,682,875
<b>Total current assets</b>	<b>16,133,167</b>	<b>16,107,111</b>	<b>16,639,364</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through profit or loss	22,971	15,157	7,200
Non-current financial assets at fair value through other comprehensive income	4,632,802	4,297,847	4,115,886
Investments accounted for using equity method	8,539,495	8,709,741	9,706,218
Property, plant and equipment	22,298,241	21,658,256	19,981,298
Right-of-use assets	3,793,856	3,830,333	3,626,234
Investment property, net	714,983	716,204	719,900
Intangible assets	1,361,921	1,298,398	1,280,616
Deferred tax assets	589,875	436,061	128,482
Other non-current assets	5,072,702	4,899,299	4,883,008
<b>Total non-current assets</b>	<b>47,026,846</b>	<b>45,861,296</b>	<b>44,448,842</b>
<b>Total assets</b>	<b>63,160,013</b>	<b>61,968,407</b>	<b>61,088,206</b>
<b>Current liabilities</b>			
Current borrowings	3,668,570	1,900,000	2,708,000
Short-term notes and bills payable	599,778	699,695	0
Current contract liabilities	71,405	33,558	28,483
Notes payable	55,748	68,984	59,158
Accounts payable	987,418	1,729,359	1,497,583
Accounts payable to related parties	0	0	41
Other payables	390,826	848,132	365,997
Other payables to related parties	641	320	320
Current tax liabilities	51,960	42,988	467,142
Current provisions	18,200	18,870	29,779
Current lease liabilities	225,365	224,521	212,049
Other current liabilities	6,143,793	3,045,737	716,436
<b>Total current liabilities</b>	<b>12,213,704</b>	<b>8,612,164</b>	<b>6,084,988</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	10,023,718	12,715,509	15,241,701
Non-current provisions	82,472	81,759	83,665
Deferred tax liabilities	1,088,309	1,089,449	1,154,194
Non-current lease liabilities	2,873,307	2,913,652	2,544,013
Other non-current liabilities	45,176	40,273	36,699
<b>Total non-current liabilities</b>	<b>14,112,982</b>	<b>16,840,642</b>	<b>19,060,272</b>
<b>Total liabilities</b>	<b>26,326,686</b>	<b>25,452,806</b>	<b>25,145,260</b>
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
Ordinary share	11,066,203	11,066,203	9,066,203
Preference share	200,000	200,000	200,000
<b>Total Share Capital</b>	<b>11,266,203</b>	<b>11,266,203</b>	<b>9,266,203</b>
<b>Capital surplus</b>			
Total capital surplus	1,071,599	1,071,541	201,866
<b>Retained earnings</b>			
Legal reserve	3,170,794	3,170,794	3,170,794
Special reserve	1,642,556	1,642,556	1,640,828
Unappropriated retained earnings (accumulated deficit)	16,751,548	17,235,760	19,024,502
<b>Total retained earnings</b>	<b>21,564,898</b>	<b>22,049,110</b>	<b>23,836,124</b>
<b>Other equity interest</b>			
Exchange differences on translation of foreign financial statements	-122,176	-716,522	-176,390
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-257,996	-379,202	-479,434
<b>Total other equity interest</b>	<b>-380,172</b>	<b>-1,095,724</b>	<b>-655,824</b>
Treasury shares	-49,858	-49,858	-49,858
<b>Total equity attributable to owners of parent</b>	<b>33,472,670</b>	<b>33,241,272</b>	<b>32,598,511</b>
<b>Non-controlling interests</b>	<b>3,360,657</b>	<b>3,274,329</b>	<b>3,344,435</b>
<b>Total equity</b>	<b>36,833,327</b>	<b>36,515,601</b>	<b>35,942,946</b>

Total liabilities and equity	63,160,013	61,968,407	61,088,206
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,776,000	1,776,000	1,776,000